

IDAHO INDIVIDUAL NET OPERATING LOSS

ABSORPTION INCOME

(For years to which Idaho net operating losses are applied)

Name(s) as shown on return	Social Security Number or EIN
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PART II - Income Available For Absorption.		Absorption Year _____
1. Idaho adjusted income (loss) on the absorption year return		1
2. Idaho net operating loss carryover deducted on the return (enter as positive)	2	
3. Net capital loss deducted on the federal return (enter as positive)	3	
4. Idaho capital gains deduction (enter as positive)	4	
5. Casualty losses on Idaho property included in itemized deductions (enter as negative)	5	
6. Add lines 2 through 5		
7. Absorption Income (Modified Idaho adjusted income). Add lines 1 and 6		7

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Complete an additional part 2 for each absorption year.